

EXHIBIT B

LAW OFFICES OF RACHEL L. KAYLIE, P.C.
1702 Avenue Z, Suite 205
Brooklyn, New York 11235
Telephone Number: (718) 615-9000
Facsimile Number: (718) 228-5988
Email: rachel@kaylielaw.com
Website: kaylielaw.com

Rachel L. Kaylie, Esq.*
Rosalyn Maldonado, Esq.**

* Admitted in NY, NJ, CT and DC
** Of Counsel

July 8, 2021

Irene Siderakis
Sid Boys, Corp. d/b/a Kellogg's Diner
518 Metropolitan Avenue
Brooklyn, NY 11211

Re: Engagement for bankruptcy proceedings

Dear Mrs. Siderakis:

Thank you for choosing the Law Offices of Rachel L. Kaylie, P.C. to represent Sid Boys, Corp. d/b/a Kellogg's Diner (the "Company") in connection with the preparation, commencement and processing of a proceeding under chapter 11 of the United States Bankruptcy Code. If at any time you have any questions, or if there is an action you believe we should be taking, please do not hesitate to contact us right away. We want you to be fully satisfied at all times with the services we provide you.

We believe that a clear understanding of the scope of our engagement and of our fee arrangement will assist both of us to establish a positive relationship and help us to avoid any misunderstandings. This letter is intended, therefore, to outline the scope of our services, and to confirm the terms and fee arrangements upon which the Law Offices of Rachel L. Kaylie, P.C. will render services to you.

You have engaged the Law Offices of Rachel L. Kaylie, P.C. to represent Sid Boys, Corp. in connection with its contemplated bankruptcy proceeding to be filed in the United States Bankruptcy Court for the Eastern District of New York. It is understood that these services will be performed by us principally in the State of New York, and that the substantive law of New York will govern any issues that may arise concerning this representation.

Because the Law Offices of Rachel L. Kaylie, P.C. will be representing the Company and not any of its individual officers and/or directors, it is important that the Company be aware that circumstances can arise where it may be necessary for the Company to take legal positions adverse to the officers and/or directors of the Company and/or to pursue claims against them on the Company's behalf.

It is understood that before we commence our representation of you, you will deliver to us a retainer fee in the amount of \$28,000. It is understood and agreed that we will apply this retainer to outstanding legal fees and expenses incurred by the Law Offices of Rachel L. Kaylie,

P.C. prior to the commencement of the Company's chapter 11 case, and the balance shall be held as a retainer against payment of our final invoice. Any balance of such payment, which remains after the payment of our last invoice shall be returned to you at once.

We will render monthly invoices for our services at our customary time charges, which are subject to adjustment by us from time to time. Currently, my time is billed at \$375 per hour. From time to time, we may use other attorneys, paralegals, or staff to save time and costs. The hourly rates for counsel who may work on this matter will also be billed at \$375; the hourly rates for paralegals and specialists who may work on this matter is \$100. Our invoices will also set forth all expenses that we incur on your behalf, if any.

In connection with litigations or investigations, the firm's charges may include litigation support services, including data hosting, incurred in connection with the preservation, processing, review, production, or project management of electronically stored information. Upon request, we will provide detailed billing information regarding litigation support charges or disbursements from an outside provider which the Law Offices of Rachel L. Kaylie, P.C. regularly engages. Other providers can be engaged if the client requests. Data hosting charges will continue until the data is removed.

Our invoices are payable when rendered. If any invoice is not paid in full within 60 days, we reserve the right to charge interest upon the unpaid balance, from the date the invoice is rendered until the date it is paid, at the legal rate of 9% *per annum*. If any payment becomes delinquent without our consent, we may treat your failure to make payment in accordance with the terms of this agreement as a decision on your part to terminate our services and may cease any pending work until satisfactory arrangements have been made. In such event, we shall, upon written notice to you, have the right to withdraw as counsel in any matter or action in which we have appeared on your behalf, or on behalf of any entity in which you have an interest, which withdrawal shall not relieve you of the obligation to pay any fees and expenses incurred by you.

If you disagree with the amount of our fees or other charges, or if you have any concerns about our work for you, please bring that to our attention as soon as possible. In the event any dispute between us arising from or relating to our work cannot be resolved informally, we both agree to forego the right to trial by jury and to resolve any disputes between us, or any disputes you have with any of our lawyers or staff, including but not limited to disputes over fees and charges, exclusively through private and confidential binding arbitration in New York City before either JAMS or NAM, established and respected mediation and arbitration services, in accordance with the rules and procedures of the selected agency, and in accordance with Article 75 of New York's Civil Practice Law and Rules relating to arbitration, the costs of which arbitration shall be born equally by the parties. The arbitrator or arbitrators will be authorized to award any damages or relief that a court of law having jurisdiction over the dispute could award. You acknowledge by signing this letter that you have had the opportunity to consult with other counsel about the consequences of agreeing to binding arbitration and that we recommended that you do so. You understand that, by agreeing to the provisions of this paragraph, you are waiving the right you may have to request non-binding arbitration of fee disputes in New York under Part 137 of the Rules of the Chief Administrator of the Office of Court Administration of the New York State Unified Court System or under applicable bar association procedures. By

We will render monthly invoices for our services at our customary time charges, which are subject to adjustment by us from time to time. Currently, my time is billed at \$375 per hour. From time to time, we may use other attorneys, paralegals, or staff to save time and costs. The hourly rates for counsel who may work on this matter will also be billed at \$375; the hourly rates for paralegals and specialists who may work on this matter is \$100. Our invoices will also set forth all expenses that we incur on your behalf, if any.

In connection with litigations or investigations, the firm's charges may include litigation support services, including data hosting, incurred in connection with the preservation, processing, review, production, or project management of electronically stored information. Upon request, we will provide detailed billing information regarding litigation support charges or disbursements from an outside provider which the Law Offices of Rachel L. Kaylie, P.C. regularly engages. Other providers can be engaged if the client requests. Data hosting charges will continue until the data is removed.

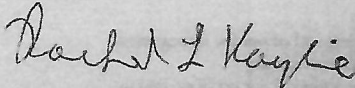
Our invoices are payable when rendered. If any invoice is not paid in full within 60 days, we reserve the right to charge interest upon the unpaid balance, from the date the invoice is rendered until the date it is paid, at the legal rate of 9% *per annum*. If any payment becomes delinquent without our consent, we may treat your failure to make payment in accordance with the terms of this agreement as a decision on your part to terminate our services and may cease any pending work until satisfactory arrangements have been made. In such event, we shall, upon written notice to you, have the right to withdraw as counsel in any matter or action in which we have appeared on your behalf, or on behalf of any entity in which you have an interest, which withdrawal shall not relieve you of the obligation to pay any fees and expenses incurred by you.

If you disagree with the amount of our fees or other charges, or if you have any concerns about our work for you, please bring that to our attention as soon as possible so that we may discuss it and attempt to come to a reasonable solution.

Please confirm that the foregoing reflects our agreement by signing and returning a copy of this letter together with your retainer payment.

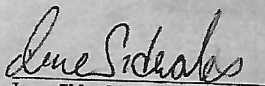
We are proud to represent you and trust that we will justify your confidence in us.

Sincerely yours,



Rachel Kaylie, Esq.

Confirmed and Agreed to:



Irene Siderakis, President
Sid Boys, Corp.